

19. (New) An abrasive material according to claim 14 wherein said emulsion adhesive is selected from the group consisting of polyvinyl acetate resin, EVA resin, acrylic resin and synthetic rubber latex.

20. (New) An abrasive material according to claim 7 wherein said core ranges in size from about 50 microns to 5 millimeters.

21. (New) An abrasive material according to claim 14 wherein said core ranges in size from 50 microns to 5 millimeters.

22. (New) An abrasive material for spray application in a surface finishing process, said abrasive material comprising a plurality of granules, said granules comprising an internal core and an external polishing layer, wherein said polishing layer comprises a flexible layer and abrasive particles, said flexible layer substantially surrounding said internal core.

23. (New) An abrasive material according to claim 22 wherein said core is made of a porous synthetic foam resin.

24. (New) An abrasive material according to claim 23 wherein said core ranges in size from about 50 microns to 5 millimeters.

25. (New) An abrasive material according to claim 24 wherein said flexible layer comprises an emulsion adhesive.

26. (New) An abrasive material according to claim 25 wherein said emulsion adhesive is selected from the group consisting of polyvinyl acetate resin, EVA resin, acrylic resin, and synthetic rubber latex.

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#### REMARKS

Review and reconsideration of the application are requested in view of the following amendment and the following discussion.